		FOR OHF USE					

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2003
STATE OF ILLINOIS
DEPARTMENT OF PUBLIC AID
FINANCIAL AND STATISTICAL REPORT FOR
LONG-TERM CARE FACILITIES
(FISCAL YEAR 2003)

IMPORTANT NOTICE
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

I. IDPH Facility ID Number: 0038265

Facility Name: Heritage Manor-El Paso

Address: 555 E. CLAY STREET (Number) El Paso (City) 61938 (Zip Code)

County: McLean

Telephone Number: (309) 527-6240 **Fax #** ( )

IDPA ID Number: 370909086010

Date of Initial License for Current Owners: 06/01/87

Type of Ownership:

	VOLUNTARY,NON-PROFIT	xx	PROPRIETARY		GOVERNMENTAL
	Charitable Corp.		Individual		State
	Trust		Partnership		County
IRS Exemption Code			Corporation		Other
		xx	"Sub-S" Corp.		
			Limited Liability Co.		
			Trust		
			Other		

In the event there are further questions about this report, please contact:
Name: CRAIG L. ATER **Telephone Number:** (309)823-7135

II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER

I have examined the contents of the accompanying report to the State of Illinois, for the period from 01/01/2003 to 12/31/2003 and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.

Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.

Officer or Administrator of Provider

(Signed) _____ (Date)
(Type or Print Name) Craig L. Ater
(Title) Senior V.P. & CFO

Paid Preparer

(Signed) _____ (Date)
(Print Name and Title)
(Firm Name & Address)
(Telephone) Fax # ( )

MAIL TO: OFFICE OF HEALTH FINANCE
ILLINOIS DEPARTMENT OF PUBLIC AID
201 S. Grand Avenue East
Springfield, IL 62763-0001 **Phone # (217) 782-1630**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days, (must agree with license). Date of change in licensed beds _____

	1 Beds at Beginning of Report Period	2 Licensure Level of Care	3 Beds at End of Report Period	4 Licensed Bed Days During Report Period	
1	63	Skilled (SNF)	63	22,995	1
2		Skilled Pediatric (SNF/PED)			2
3		Intermediate (ICF)			3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	63	TOTALS	63	22,995	7

B. Census-For the entire report period.

	1 Level of Care	2 Patient Days by Level of Care and Primary Source of Payment: Public Aid Recipient	3 Private Pay	4 Other	5 Total	
8	SNF	10,067	10,241	1,495	21,803	8
9	SNF/PED			0		9
10	ICF					10
11	ICF/DD					11
12	SC	0	0	0		12
13	DD 16 OR LESS					13
14	TOTALS	10,067	10,241	1,495	21,803	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed bed days on line 7, column 4.) 94.82%

D. How many bed-hold days during this year were paid by Public Aid?
0 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.
(E.g., day care, "meals on wheels", outpatient therapy)
None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or investments not directly related to patient care?
YES [ ] NO [xx]

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?
YES [ ] NO [xx]

I. On what date did you start providing long term care at this location?
Date started 06/01/87

J. Was the facility purchased or leased after January 1, 1978?
YES [ ] Date _____ NO [xx]

K. Was the facility certified for Medicare during the reporting year?
YES [xx] NO [ ] If YES, enter number of beds certified _____ and days of care provided 1,495

Medicare Intermediary _____

IV. ACCOUNTING BASIS

ACCRUAL [xx] MODIFIED CASH* [ ] CASH* [ ]

Is your fiscal year identical to your tax year? YES [xx] NO [ ]

Tax Year: _____ Fiscal Year: _____

* All facilities other than governmental must report on the accrual basis.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)

	Operating Expenses	Costs Per General Ledger Salary/Wage 1	Supplies 2	Other 3	Total 4	Reclass-ification 5	Reclassified Total 6	Adjust-ments 7	Adjusted Total 8	FOR OHF USE ONLY 9	10	
	A. General Services											
1	Dietary	151,403	13,362		164,765		164,765	1,626	166,391			1
2	Food Purchase		83,147		83,147		83,147		83,147			2
3	Housekeeping	62,402	(7,956)		54,446		54,446		54,446			3
4	Laundry	38,844	8,243		47,087		47,087		47,087			4
5	Heat and Other Utilities			54,434	54,434		54,434	721	55,155			5
6	Maintenance	20,521	33,850	24,364	78,735		78,735	7,237	85,972			6
7	Other (specify):*											7
8	**TOTAL General Services**	273,170	130,646	78,798	482,614		482,614	9,584	492,198			8
	B. Health Care and Programs											
9	Medical Director			7,180	7,180		7,180		7,180			9
10	Nursing and Medical Records	867,314	54,780	8,487	930,581		930,581		930,581			10
10a	Therapy		174,157	138,976	313,133	(253,974)	59,159	52,502	111,661			10a
11	Activities	60,668	3,765		64,433		64,433		64,433			11
12	Social Services	22,122		788	22,910		22,910		22,910			12
13	Nurse Aide Training	6,843	550		7,393		7,393	1,118	8,511			13
14	Program Transportation											14
15	Other (specify):*											15
16	**TOTAL Health Care and Programs**	956,947	233,252	155,431	1,345,630	(253,974)	1,091,656	53,620	1,145,276			16
	C. General Administration											
17	Administrative	48,579			48,579		48,579	44,847	93,426			17
18	Directors Fees							4,067	4,067			18
19	Professional Services			179,007	179,007		179,007	(172,156)	6,851			19
20	Dues, Fees, Subscriptions & Promotions			67,274	67,274	(34,493)	32,781	(22,910)	9,871			20
21	Clerical & General Office Expenses	84,876	8,147	12,992	106,015		106,015	126,970	232,985			21
22	Employee Benefits & Payroll Taxes			323,206	323,206		323,206	18,209	341,415			22
23	Inservice Training & Education			1,506	1,506		1,506	493	1,999			23
24	Travel and Seminar			3,154	3,154		3,154	(1,155)	1,999			24
25	Other Admin. Staff Transportation											25
26	Insurance-Prop.Liab.Malpractice			31,446	31,446		31,446	1,255	32,701			26
27	Other (specify):*			7,082	7,082		7,082	(7,082)				27
28	**TOTAL General Administration**	133,455	8,147	625,667	767,269	(34,493)	732,776	(7,462)	725,314			28
29	**TOTAL Operating Expense (sum of lines 8, 16 & 28)**	1,363,572	372,045	859,896	2,595,513	(288,467)	2,307,046	55,742	2,362,788			29

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

Facility Name & ID Number Heritage Manor-El Paso #0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass-ification	Reclassified Total	Adjust-ments	Adjusted Total	FOR OHF USE ONLY		
		Salary/Wage	Supplies	Other	Total							
	D. Ownership	1	2	3	4	5	6	7	8	9	10	
30	Depreciation			74,829	74,829		74,829	11,781	86,610			30
31	Amortization of Pre-Op. & Org.											31
32	Interest			34,155	34,155		34,155	5,530	39,685			32
33	Real Estate Taxes			77,039	77,039		77,039		77,039			33
34	Rent-Facility & Grounds							4,181	4,181			34
35	Rent-Equipment & Vehicles			7,813	7,813		7,813	4,048	11,861			35
36	Other (specify):*											36
37	**TOTAL Ownership**			193,836	193,836		193,836	25,540	219,376			37
	Ancillary Expense											
	E. Special Cost Centers											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers					253,974	253,974		253,974			39
40	Barber and Beauty Shops			8,088	8,088		8,088		8,088			40
41	Coffee and Gift Shops											41
42	Provider Participation Fee					34,493	34,493		34,493			42
43	Other (specify):*											43
44	**TOTAL Special Cost Centers**			8,088	8,088	288,467	296,555		296,555			44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	1,363,572	372,045	1,061,820	2,797,437		2,797,437	81,282	2,878,719			45

***Attach a schedule if more than one type of cost is included on this line, or if the total exceeds $1000.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VI. ADJUSTMENT DETAIL

A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7. In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer-ence	3 OHF USE ONLY	
1	Day Care	$		$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms	(2,230)	35		5
6	Rented Facility Space		34		6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation	5,525	30		9
10	Interest and Other Investment Income		32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax		2		13
14	Non-Care Related Interest		32		14
15	Non-Care Related Owner's Transactions		33		15
16	Personal Expenses (Including Transportation)		24		16
17	Non-Care Related Fees	(342)	20		17
18	Fines and Penalties				18
19	Entertainment	(4,695)	24		19
20	Contributions	(1,082)	27		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers		19		22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(6,000)	27		24
25	Fund Raising, Advertising and Promotional	(24,744)	20		25
26	Income Taxes and Illinois Personal Property Replacement Tax				26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising				28
29	Other-Attach Schedule				29
30	**SUBTOTAL (A): (Sum of lines 1-29)**	$ (33,568)		$	30

OHF USE ONLY								
48		49		50		51		52	

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	114,850		34
35	Other- Attach Schedule			35
36	**SUBTOTAL (B): (sum of lines 31-35)**	$ 114,850		36
37	**TOTAL ADJUSTMENTS (sum of SUBTOTALS (A) and (B))**	$ 81,282		37

***These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.**

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification. (See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.			$		38
39						39
40	Gift and Coffee Shops					40
41	Barber and Beauty Shops					41
42	Laboratory and Radiology					42
43	Prescription Drugs					43
44	Exceptional Care Program					44
45	Other-Attach Schedule					45
46	Other-Attach Schedule					46
47	**TOTAL (C): (sum of lines 38-46)**			$		47

Heritage Manor-El Paso

ID# 0038265

Report Period Beginning: 01/01/2003

Ending: 12/31/2003

	NON-ALLOWABLE EXPENSES	Amount	Sch. V Line Reference	
1		$		1
2				2
3				3
4				4
5		(2,230)	35	5
6		0	34	6
7				7
8				8
9		5,525	30	9
10			32	10
11				11
12				12
13		0	2	13
14			32	14
15		0	33	15
16			24	16
17		(342)	20	17
18				18
19			24	19
20		(1,082)	27	20
21				21
22		0	19	22
23				23
24		(6,000)	27	24
25		(24,744)	20	25
26				26
27				27
28				28
29				29
30				30
31				31
32				32
33				33
34				34
35				35
36				36
37				37
38				38
39				39
40				40
41				41
42				42
43				43
44				44
45				45
46				46
47				47
48				48
49	**Total**	(28,873)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	A. General Services													
1	Dietary	0	0	1,626	0	0	0	0	0	0	0	0	1,626	1
2	Food Purchase	0	0	0	0	0	0	0	0	0	0	0	0	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	721	0	0	0	0	0	0	0	0	721	5
6	Maintenance	0	0	7,237	0	0	0	0	0	0	0	0	7,237	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	**TOTAL General Services**	0	0	9,584	0	0	0	0	0	0	0	0	9,584	8
	B. Health Care and Programs													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	0	0	0	0	0	0	0	0	0	0	0	0	10
10a	Therapy	0	52,502	0	0	0	0	0	0	0	0	0	52,502	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	1,118	0	0	0	0	0	0	0	0	1,118	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	**TOTAL Health Care and Programs**	0	52,502	1,118	0	0	0	0	0	0	0	0	53,620	16
	C. General Administration													
17	Administrative	0	0	44,847	0	0	0	0	0	0	0	0	44,847	17
18	Directors Fees	0	0	4,067	0	0	0	0	0	0	0	0	4,067	18
19	Professional Services	0	(179,007)	6,851	0	0	0	0	0	0	0	0	(172,156)	19
20	Fees, Subscriptions & Promotions	(25,086)	0	2,176	0	0	0	0	0	0	0	0	(22,910)	20
21	Clerical & General Office Expenses	0	0	126,970	0	0	0	0	0	0	0	0	126,970	21
22	Employee Benefits & Payroll Taxes	0	0	18,209	0	0	0	0	0	0	0	0	18,209	22
23	Inservice Training & Education	0	0	493	0	0	0	0	0	0	0	0	493	23
24	Travel and Seminar	(4,695)	0	3,540	0	0	0	0	0	0	0	0	(1,155)	24
25	Other Admin. Staff Transportation	0	0	0	0	0	0	0	0	0	0	0	0	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,255	0	0	0	0	0	0	0	0	1,255	26
27	Other (specify):*	(7,082)	0	0	0	0	0	0	0	0	0	0	(7,082)	27
28	**TOTAL General Administration**	(36,863)	(179,007)	208,408	0	0	0	0	0	0	0	0	(7,462)	28
29	**TOTAL Operating Expense (sum of lines 8,16 & 28)**	(36,863)	(126,505)	219,110	0	0	0	0	0	0	0	0	55,742	29

STATE OF ILLINOIS **Summary B**

Facility Name & ID Number Heritage Manor-El Paso **#** 0038265 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Capital Expense	PAGES	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	PAGE	SUMMARY TOTALS	
	D. Ownership	5 & 5A	6	6A	6B	6C	6D	6E	6F	6G	6H	6I	(to Sch V, col.7)	
30	Depreciation	5,525	0	0	6,256	0	0	0	0	0	0	0	11,781	30
31	Amortization of Pre-Op. & Org.	0	0	0	0	0	0	0	0	0	0	0	0	31
32	Interest	0	0	0	5,530	0	0	0	0	0	0	0	5,530	32
33	Real Estate Taxes	0	0	0	0	0	0	0	0	0	0	0	0	33
34	Rent-Facility & Grounds	0	0	0	4,181	0	0	0	0	0	0	0	4,181	34
35	Rent-Equipment & Vehicles	(2,230)	0	0	6,278	0	0	0	0	0	0	0	4,048	35
36	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	36
37	**TOTAL Ownership**	3,295	0	0	22,245	0	0	0	0	0	0	0	25,540	37
	Ancillary Expense													
	E. Special Cost Centers													
38	Medically Necessary Transportation	0	0	0	0	0	0	0	0	0	0	0	0	38
39	Ancillary Service Centers	0	0	0	0	0	0	0	0	0	0	0	0	39
40	Barber and Beauty Shops	0	0	0	0	0	0	0	0	0	0	0	0	40
41	Coffee and Gift Shops	0	0	0	0	0	0	0	0	0	0	0	0	41
42	Provider Participation Fee	0	0	0	0	0	0	0	0	0	0	0	0	42
43	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	43
44	**TOTAL Special Cost Centers**	0	0	0	0	0	0	0	0	0	0	0	0	44
45	**GRAND TOTAL COST (sum of lines 29, 37 & 44)**	(33,568)	(126,505)	219,110	22,245	0	0	0	0	0	0	0	81,282	45

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

	1 Schedule V	2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			$			$	$	1
2	V	10a	Adjustment for Related Organization	129,304	GreenTree Therapy	100.00%	111,339	(17,965)	2
3	V								3
4	V	19	Adjustment for Related Organization	179,007	Heritage Enterprises, Inc.	100.00%		(179,007)	4
5	V								5
6	V	10a	Adjustment for Related Organization	173,221	GreenTree Pharmacy	100.00%	243,688	70,467	6
7	V								7
8	V								8
9	V								9
10	V								10
11	V								11
12	V								12
13	V								13
14	Total			$ 481,532			$ 355,027	$ * (126,505)	14

* Total must agree with the amount recorded on line 34 of Schedule VI.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	1	Dietary	$	Heritage Enterprises, Inc.	100.00%	$ 1,626	$ 1,626	15
16	V	2	Food Purchase				0		16
17	V	3	Housekeeping				0		17
18	V	4	Laundry				0		18
19	V	5	Heat & Other Utilities				721	721	19
20	V	6	Maintenance				7,237	7,237	20
21	V	7	Other				0		21
22	V	9	Medical Director				0		22
23	V	10	Nursing & Medical Records				0		23
24	V	11	Activities				0		24
25	V	12	Social Service				0		25
26	V	13	Nurse Aide Training				1,118	1,118	26
27	V	14	Program Transportation				0		27
28	V	15	Other				0		28
29	V	17	Administrative				44,847	44,847	29
30	V	18	Directors Fees				4,067	4,067	30
31	V	19	Professional Services				6,851	6,851	31
32	V	20	Fees, Subscription, Promotions				2,176	2,176	32
33	V	21	Clerical & General Office Expenses				126,970	126,970	33
34	V	22	Employee Benefits & Payroll Taxes				18,209	18,209	34
35	V	23	Inservice Training & Education				493	493	35
36	V	24	Travel and Seminar				3,540	3,540	36
37	V	25	Other Admin. Staff Transportation				0		37
38	V	26	Insurance-Prop.Liab.Malpract				1,255	1,255	38
39	Total			$			$ 219,110	$ * 219,110	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☐ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
15	V	27	Other	$	Heritage Enterprises, Inc.	100.00%	$ 0	$	15
16	V	30	Depreciation				6,256	6,256	16
17	V	31	Amortization of Pre-Op & Org				0		17
18	V	32	Interest				5,530	5,530	18
19	V	33	Real Estate Taxes				0		19
20	V	34	Rent-Facility & Grounds				4,181	4,181	20
21	V	35	Rent-Equipment & Vehicles				6,278	6,278	21
22	V	36	Other				0		22
23	V	38	Medically Nec Transportation				0		23
24	V	39	Ancillary Service Centers				0		24
25	V	40	Barber and Beauty Shops				0		25
26	V	41	Coffee and Gift Shops				0		26
27	V	42	Other				0		27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			$			$ 22,245	$ * 22,245	39

*** Total must agree with the amount recorded on line 34 of Schedule VI.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

VII. RELATED PARTIES (continued)

C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

NOTE: ALL owners (even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.

	1	2	3	4	5	6		7		8	
	Name	Title	Function	Ownership Interest	Compensation Received From Other Nursing Homes*	Average Hours Per Work Week Devoted to this Facility and % of Total Work Week: Hours	Percent	Compensation Included in Costs for this Reporting Period**: Description	Amount	Schedule V. Line & Column Reference	
1	Bill Froelich	Director	Management	26.00	320,135	5	100.00	Director/Salar	$ 8,393	line 17/18, col	1
2	Tom Jefferson	Secretary	Management	10.00	385,686	5	100.00	Director/Salary	10,112	line 17/18, col	2
3	Craig Hart	Chairman	Management	20.00	372,740	10	100.00	Director/Salary	9,772	line 17/18, col	3
4	Cheryl Lowney	Executive Vice Presi	Management	0.30	222,499	40	100.00	Director/Salary	5,833	line 17/18, col	4
5	Steve Wannemacher	President	Management	0.30	251,231	40	100.00	Director/Salary	6,587	line 17/18, col	5
6	Connie Hoselton	Sr Vice President	Management	0.20	148,865	40	100.00	Salary	3,903	line 17, col 7	6
7	Craig Ater	Sr Vice President	Management	0.20	164,565	40	100.00	Salary	4,314	line 17, col 7	7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	$ 48,914		13

* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

** This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	1	Dietary	Beds	2,403	24	$ 62,023	$ 62,023	63	$ 1,626	1
2	2	Food Purchase	Beds	2,403	24	0	0	63	0	2
3	3	Housekeeping	Beds	2,403	24	0	0	63	0	3
4	4	Laundry	Beds	2,403	24	0	0	63	0	4
5	5	Heat & Other Utilities	Beds	2,403	24	27,509	0	63	721	5
6	6	Maintenance	Beds	2,403	24	276,052	67,064	63	7,237	6
7	7	Other	Beds	2,403	24	0	0	63	0	7
8	9	Medical Director	Beds	2,403	24	0	0	63	0	8
9	10	Nursing & Medical Records	Beds	2,403	24	0	0	63	0	9
10	11	Activities	Beds	2,403	24	0	0	63	0	10
11	12	Social Service	Beds	2,403	24	0	0	63	0	11
12	13	Nurse Aide Training	Beds	2,403	24	42,658	42,572	63	1,118	12
13	14	Program Transportation	Beds	2,403	24	0	0	63	0	13
14	15	Other	Beds	2,403	24	0	0	63	0	14
15	17	Administrative	Beds	2,403	24	1,710,580	0	63	44,847	15
16	18	Directors Fees	Beds	2,403	24	155,144	0	63	4,067	16
17	19	Professional Services	Beds	2,403	24	261,316	0	63	6,851	17
18	20	Fees, Subscription, Promotions	Beds	2,403	24	82,980	0	63	2,176	18
19	21	Clerical & General Office Expens	Beds	2,403	24	4,842,980	4,501,882	63	126,970	19
20	22	Employee Benefits & Payroll Taxe	Beds	2,403	24	694,554	0	63	18,209	20
21	23	Inservice Training & Education	Beds	2,403	24	18,789	0	63	493	21
22	24	Travel and Seminar	Beds	2,403	24	135,033	0	63	3,540	22
23	25	Other Admin. Staff Transportatio	Beds	2,403	24	0	0	63	0	23
24	26	Insurance-Prop.Liab.Malpract	Beds	2,403	24	47,877	0	63	1,255	24
25	TOTALS					$ 8,357,495	$ 4,673,541		$ 219,110	25

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 2/31/2003

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☐ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization
Street Address
City / State / Zip Code
Phone Number ( )
Fax Number ( )

	1 Schedule V Line Reference	2 Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4 Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	27	Other	Beds	2,403	24	$	$	63	$	1
2	30	Depreciation	Beds	2,403	24	238,628		63	6,256	2
3	31	Amortization of Pre-Op & Org	Beds	2,403	24			63		3
4	32	Interest	Beds	2,403	24	210,931		63	5,530	4
5	33	Real Estate Taxes	Beds	2,403	24			63		5
6	34	Rent-Facility & Grounds	Beds	2,403	24	159,466		63	4,181	6
7	35	Rent-Equipment & Vehicles	Beds	2,403	24	239,478		63	6,278	7
8	36	Other	Beds	2,403	24			63		8
9	38	Medically Nec Transportation	Beds	2,403	24			63		9
10	39	Ancillary Service Centers	Beds	2,403	24			63		10
11	40	Barber and Beauty Shops	Beds	2,403	24			63		11
12	41	Coffee and Gift Shops	Beds	2,403	24			63		12
13	42	Other	Beds	2,403	24			63		13
14										14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					$ 848,503	$		$ 22,245	25

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6	7	8	9	10	
	Name of Lender	Related** YES	Related** NO	Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note Original	Amount of Note Balance	Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense	
	A. Directly Facility Related Long-Term											
1	LsSalle National Bank		xx	Mortgage	4640 plus Int	01/15/01	$ 676,381	$ 597,470	01/15/06	variable	$ 20,872	1
2	LsSalle National Bank		xx	Mortgage							4,469	2
3												3
4												4
5												5
	Working Capital											
6	Central Office Allocation		xx	Working Capital							8,814	6
7	Central Office Allocation		xx	Working Capital							5,530	7
8												8
9	TOTAL Facility Related						$ 676,381	$ 597,470			$ 39,685	9
	B. Non-Facility Related*											
10	Interest Income											10
11												11
12												12
13												13
14	TOTAL Non-Facility Related						$	$			$	14
15	TOTALS (line 9+line14)						$ 676,381	$ 597,470			$ 39,685	15

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. $ _____ Line # _____

* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7. (See instructions.)

** If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2. (See instructions.)

Facility Name & ID Number Heritage Manor-El Paso # 0038265 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2002 report.	*Important*, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	$ 71,817	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)		$ 72,613	2
3. Under or (over) accrual (line 2 minus line 1).		$ 796	3
4. Real Estate Tax accrual used for 2003 report. (Detail and explain your calculation of this accrual on the lines below.)		$ 76,243	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. **(Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)**		$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. **TOTAL REFUND $ For Tax Year.** **(Attach a copy of the real estate tax appeal board's decision.)**		$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.		$ 77,039	7

Real Estate Tax History:

Real Estate Tax Bill for Calendar Year:		
	1998	8
	1999	9
	2000	10
	2001	11
	2002	12

FOR OHF USE ONLY

13	FROM R. E. TAX STATEMENT FOR 2002	$	13
14	PLUS APPEAL COST FROM LINE 5	$	14
15	LESS REFUND FROM LINE 6	$	15
16	AMOUNT TO USE FOR RATE CALCULATION	$	16

NOTES:

1. **Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.**
2. **If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.**
   This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates **RE:** 2002 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2002 real estate tax costs, as well as copies of your real estate tax bills for calendar 2002.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2002 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2003 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2002 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Heritage Manor-El Paso COUNTY McLean

FACILITY IDPH LICENSE NUMBER 0038265

CONTACT PERSON REGARDING THIS REPORT

TELEPHONE ( ) FAX #: ( )

A. **Summary of Real Estate Tax Cost**

Enter the tax index number and real estate tax assessed for 2002 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2002.

	(A) Tax Index Number	(B) Property Description	(C) Total Tax	(D) Tax Applicable to Nursing Home
1.	160820700	Heritage Manor-El Paso	$ 72,613.00	$ 72,613.00
2.			$	$
3.			$	$
4.			$	$
5.			$	$
6.			$	$
7.			$	$
8.			$	$
9.			$	$
10.			$	$
		TOTALS	$ 72,613.00	$ 72,613.00

B. **Real Estate Tax Cost Allocations**

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. **Tax Bills**

Attach a copy of the 2002 tax bills which were listed in Section A to this statement. Be sure to use the 2002 tax bill which is normally paid during 2003.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: _____ B. General Construction Type: Exterior _____ Frame _____ Number of Stories _____

C. Does the Operating Entity? ☐ (a) Own the Facility ☐ (b) Rent from a Related Organization. ☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity? ☐ (a) Own the Equipment ☐ (b) Rent equipment from a Related Organization. ☐ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized? ☐ YES ☐ NO
If so, please complete the following:

1. Total Amount Incurred: _____ 2. Number of Years Over Which it is Being Amortized: _____

3. Current Period Amortization: _____ 4. Dates Incurred: _____

Nature of Costs: _____
(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.

	1 Use	2 Square Feet	3 Year Acquired	4 Cost	
1	Land			$ 22,678	1
2					2
3	TOTALS			$ 22,678	3

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	63				$ 988,669	$		$	$	$	4
5					702,618						5
6											6
7											7
8											8
	Improvement Type**										
9	1987 Improvements			1987	12,921						9
10	1989 Improvements			1989	2,285						10
11	1989 Improvements			1989							11
12	1990 Improvements			1990	28,354						12
13	1991 Improvements			1991	405						13
14	1992 Improvements			1992							14
15	1993 Improvements			1993	37,061						15
16	1994 Improvements			1994	7,004						16
17	1995 Improvements			1995	3,992						17
18	A/C Frames			1996	3,695						18
19	Dinning Room A/C & Heat Unit			1996	12,007						19
20											20
21											21
22											22
23											23
24											24
25											25
26											26
27											27
28											28
29											29
30											30
31											31
32											32
33											33
34	C/O Allocation							6,256	6,256		34
35	Book Depreciation					51,019		56,544	5,525	683,522	35
36											36

*Total beds on this schedule must agree with page 2.

**Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Alarm Wiring	1997	$ 1,733	$		$	$	$	37
38	Access Doors	1997	1,075						38
39	Sinks and Faicets	1997	2,738						39
40	Walk in Cooler	1997	1,500						40
41	Motor--Boiler	1997	1,634						41
42									42
43	Kitchen Outlets and Kitchenette Addition	1998	4,389						43
44									44
45	Sprinkler Replacement	1999	4,569						45
46	Air conditioning Units	1999	6,820						46
47									47
48	Carpet Dayroom	2000	1,796						48
49									49
50	Air Handler-- Dinning Room	2001	5,490						50
51	Code Alert	2001	3,833						51
52	Condensing Unit	2001	2,565						52
53	A/C Unit	2001	701						53
54	Walk-in Cooler	2001	12,696						54
55									55
56	Walk in cooler	2002	1,650						56
57	Compressor	2002	4,178						57
58	A/C Unit	2002	1,159						58
59	Exterior Door	2002	2,603						59
60	A/C Unit	2002	5,901						60
61	Heat/Cool Unit	2002	2,154						61
62	Furnace	2002	1,975						62
63									63
64									64
65									65
66									66
67									67
68									68
69									69
70	TOTAL (lines 4 thru 69)		$ 1,870,170	$ 51,019		$ 62,800	$ 11,781	$ 683,522	70

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		$ 1,870,170	$ 51,019		$ 62,800	$ 11,781	$ 683,522	1
2									2
3	Floor Coverings	2003	37,896						3
4	Dampers	2003	1,660						4
5	Fencing	2003	1,656						5
6	A/C unit	2003	1,738						6
7	Furnace	2003	2,450						7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		$ 1,915,570	$ 51,019		$ 62,800	$ 11,781	$ 683,522	34

**Improvement type must be detailed in order for the cost report to be considered complete.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	$ 403,168	$ 23,810	$ 23,810	$		$ 355,038	71
72	Current Year Purchases	5,907						72
73	Fully Depreciated Assets							73
74								74
75	TOTALS	$ 409,075	$ 23,810	$ 23,810	$		$ 355,038	75

D. Vehicle Depreciation (See instructions.)*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76				$	$	$	$		$	76
77										77
78										78
79										79
80	TOTALS			$	$	$	$		$	80

E. Summary of Care-Related Assets

		1 Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	$ 2,347,323	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	$ 74,829	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	$ 86,610	83 **
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	$ 11,781	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	$ 1,038,560	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86	Assisted Living	$ 673,734	$ 19,764	$ 85,227	86
87					87
88					88
89					89
90					90
91	TOTALS	$ 673,734	$ 19,764	$ 85,227	91

G. Construction-in-Progress

	Description	Cost	
92		$	92
93			93
94			94
95		$	95

* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

** This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease:

2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?
If NO, see instructions. ☐ YES ☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				$			3
4	Additions							4
5								5
6								6
7	TOTAL				$ **			7

8. List separately any amortization of lease expense included on page 4, line 34.
This amount was calculated by dividing the total amount to be amortized
by the length of the lease .

9. Option to Buy: ☐ YES ☐ NO Terms: *

10. Effective dates of current rental agreement:
Beginning
Ending

11. Rent to be paid in future years under the current rental agreement:

	Fiscal Year Ending	Annual Rent
12.	/2004	$
13.	/2005	$
14.	/2006	$

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental? ☐ YES ☐ NO

16. Rental Amount for movable equipment: $ 11,861 Description: pager, computer equipment
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17			$	$	17
18					18
19					19
20					20
21	TOTAL		$	$	21

* If there is an option to buy the building, please provide complete details on attached schedule.

** This amount plus any amortization of lease expense must agree with page 4, line 34.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIII. EXPENSES RELATING TO NURSE AIDE TRAINING PROGRAMS (See instructions.)

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD? ☐ YES ☐ NO

If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- COMMUNITY COLLEGE ☐
- HOURS PER AIDE ____

3. CLINICAL PORTION:
- IN-HOUSE PROGRAM ☐
- IN OTHER FACILITY ☐
- HOURS PER AIDE ____

B. EXPENSES

ALLOCATION OF COSTS (d)

		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	$	$	$	$
2	Books and Supplies		550		550
3	Classroom Wages (a)		6,843		6,843
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	$	$ 7,393	$	$ 7,393
10	SUM OF line 9, col. 1 and 2 (e)	$ 7,393			

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

(a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
(b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
(c) For in-house training programs only. Do not include fringe benefits.
(d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.
(e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
(f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.

XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

	1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or) Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist		hrs	$		$ 46,972	$		$ 46,972	1
2	Licensed Speech and Language Development Therapist		hrs			4,351			4,351	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist		hrs			60,016	322		60,338	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy		# of prescrpts				244,302		244,302	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program									12
13	Other (specify):					9,672			9,672	13
14	TOTAL			$		$ 121,011	$ 244,624		$ 365,635	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

Facility Name & ID Number Heritage Manor-El Paso **#** 0038265 **Report Period Beginning:** 01/01/2003 **Ending:** 12/31/2003

XV. BALANCE SHEET - Unrestricted Operating Fund. **As of** 12/31/2003 **(last day of reporting year)**

This report must be completed even if financial statements are attached.

		1 Operating	2 After Consolidation*	
	A. Current Assets			
1	Cash on Hand and in Banks	$ 5,777	$	1
2	Cash-Patient Deposits	9,309		2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance)	234,209		3
4	Supply Inventory (priced at)			4
5	Short-Term Investments			5
6	Prepaid Insurance	18,998		6
7	Other Prepaid Expenses			7
8	Accounts Receivable (owners or related parties)	1,020,413		8
9	Other(specify):			9
10	**TOTAL Current Assets (sum of lines 1 thru 9)**	$ 1,288,706	$	10
	B. Long-Term Assets			
11	Long-Term Notes Receivable			11
12	Long-Term Investments			12
13	Land	100,000		13
14	Buildings, at Historical Cost	1,831,800		14
15	Leasehold Improvements, at Historical Cost			15
16	Equipment, at Historical Cost	455,655		16
17	Accumulated Depreciation (book methods)	(1,047,426)		17
18	Deferred Charges			18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (specify):			22
23	Other(specify):			23
24	**TOTAL Long-Term Assets (sum of lines 11 thru 23)**	$ 1,340,029	$	24
25	**TOTAL ASSETS (sum of lines 10 and 24)**	$ 2,628,735	$	25

		1 Operating	2 After Consolidation*	
	C. Current Liabilities			
26	Accounts Payable	$ 19,481	$	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits			28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	124,914		30
31	Accrued Taxes Payable (excluding real estate taxes)	2,179		31
32	Accrued Real Estate Taxes(Sch.IX-B)	76,243		32
33	Accrued Interest Payable	1,681		33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	Other Current Liabilities(specify):			
36	Escrow			36
37				37
38	**TOTAL Current Liabilities (sum of lines 26 thru 37)**	$ 224,498	$	38
	D. Long-Term Liabilities			
39	Long-Term Notes Payable			39
40	Mortgage Payable	597,470		40
41	Bonds Payable			41
42	Deferred Compensation			42
	Other Long-Term Liabilities(specify):			
43				43
44				44
45	**TOTAL Long-Term Liabilities (sum of lines 39 thru 44)**	$ 597,470	$	45
46	**TOTAL LIABILITIES (sum of lines 38 and 45)**	$ 821,968	$	46
47	**TOTAL EQUITY(page 18, line 24)**	$ 1,806,767	$	47
48	**TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)**	$ 2,628,735	$	48

***(See instructions.)**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	**Balance at Beginning of Year, as Previously Reported**	$ 1,717,150	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	**Balance at Beginning of Year, as Restated (sum of lines 1-5)**	$ 1,717,150	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	89,617	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	( )	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	**TOTAL Additions (deductions) (sum of lines 7-16)**	$ 89,617	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	**TOTAL Transfers (sum of lines 18-22)**	$	23
24	**BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)**	$ 1,806,767	24 *

*** This must agree with page 17, line 47.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVII. INCOME STATEMENT (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required classifications of revenue and expense must be provided on this form, even if financial statements are attached.

Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.

	Revenue	1 Amount	
	A. Inpatient Care		
1	Gross Revenue -- All Levels of Care	$ 2,768,887	1
2	Discounts and Allowances for all Levels	(423,207)	2
3	**SUBTOTAL Inpatient Care (line 1 minus line 2)**	$ 2,345,680	3
	B. Ancillary Revenue		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	245,310	6
7	Oxygen		7
8	**SUBTOTAL Ancillary Revenue (lines 4 thru 7)**	$ 245,310	8
	C. Other Operating Revenue		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements	5,738	11
12	Gift and Coffee Shop	231	12
13	Barber and Beauty Care	9,317	13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	280,778	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory		19
20	Radiology and X-Ray		20
21	Other Medical Services		21
22	Laundry		22
23	**SUBTOTAL Other Operating Revenue (lines 9 thru 22)**	$ 296,064	23
	D. Non-Operating Revenue		
24	Contributions		24
25	Interest and Other Investment Income***		25
26	**SUBTOTAL Non-Operating Revenue (lines 24 and 25)**	$	26
	E. Other Revenue (specify):**		
27	Settlement Income (Insurance, Legal, Etc.)		27
28			28
28a			28a
29	**SUBTOTAL Other Revenue (lines 27, 28 and 28a)**	$	29
30	**TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)**	$ 2,887,054	30

	Expenses	2 Amount	
	A. Operating Expenses		
31	General Services	482,614	31
32	Health Care	1,345,630	32
33	General Administration	767,269	33
	B. Capital Expense		
34	Ownership	193,836	34
	C. Ancillary Expense		
35	Special Cost Centers	8,088	35
36	Provider Participation Fee		36
	D. Other Expenses (specify):		
37			37
38			38
39			39
40	**TOTAL EXPENSES (sum of lines 31 thru 39)***	$ 2,797,437	40
41	**Income before Income Taxes (line 30 minus line 40)****	89,617	41
42	**Income Taxes**		42
43	**NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)**	$ 89,617	43

* **This must agree with page 4, line 45, column 4.**

** **Does this agree with taxable income (loss) per Federal Income Tax Return? _____ If not, please attach a reconciliation.**

*** **See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation.**

****Provide a detailed breakdown of "Other Revenue" on an attached sheet.**

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)
(This schedule must cover the entire reporting period.)

		1 # of Hrs. Actually Worked	2** # of Hrs. Paid and Accrued	3 Reporting Period Total Salaries, Wages	4 Average Hourly Wage	
1	Director of Nursing	1,902	2,090	$ 46,272	$ 22.14	1
2	Assistant Director of Nursing			0		2
3	Registered Nurses	7,018	7,419	153,750	20.72	3
4	Licensed Practical Nurses	6,549	7,679	145,084	18.89	4
5	Nurse Aides & Orderlies	47,505	51,015	522,449	10.24	5
6	Nurse Aide Trainees	1,000	1,000	6,843	6.84	6
7	Licensed Therapist					7
8	Rehab/Therapy Aides			(241)		8
9	Activity Director					9
10	Activity Assistants	6,226	6,696	60,668	9.06	10
11	Social Service Workers	1,889	2,002	22,122	11.05	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook					14
15	Cook Helpers/Assistants	15,547	16,714	151,403	9.06	15
16	Dishwashers					16
17	Maintenance Workers	2,133	2,362	20,521	8.69	17
18	Housekeepers	7,995	8,415	62,402	7.42	18
19	Laundry	5,010	5,288	38,844	7.35	19
20	Administrator	2,080	2,080	48,579	23.36	20
21	Assistant Administrator					21
22	Other Administrative					22
23	Office Manager					23
24	Clerical	5,900	6,797	84,876	12.49	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records					31
32	Other Health Care(specify)					32
33	Other(specify)					33
34	TOTAL (lines 1 - 33)	110,754	119,557	$ 1,363,572 *	$ 11.41	34

* This total must agree with page 4, column 1, line 45. ** See instructions.

B. CONSULTANT SERVICES

		1 Number of Hrs. Paid & Accrued	2 Total Consultant Cost for Reporting Period	3 Schedule V Line & Column Reference	
35	Dietary Consultant		$ 0		35
36	Medical Director		7,180		36
37	Medical Records Consultant		2,160		37
38	Nurse Consultant				38
39	Pharmacist Consultant		2,646		39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant				44
45	Social Service Consultant		788		45
46	Other(specify)				46
47					47
48					48
49	TOTAL (lines 35 - 48)		$ 12,774		49

C. CONTRACT NURSES

		1 Number of Hrs. Paid & Accrued	2 Total Contract Wages	3 Schedule V Line & Column Reference	
50	Registered Nurses		$ 0		50
51	Licensed Practical Nurses		0		51
52	Nurse Aides		0		52
53	TOTAL (lines 50 - 52)		$		53

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX. SUPPORT SCHEDULES

A. Administrative Salaries

Name	Function	Ownership %	Amount
Janette Strobla	Admin	0	$ 48,579
TOTAL (agree to Schedule V, line 17, col. 1)			
(List each licensed administrator separately.)			$ 48,579

B. Administrative - Other

Description	Amount
	$
TOTAL (agree to Schedule V, line 17, col. 3)	$
(Attach a copy of any management service agreement)	

C. Professional Services

Vendor/Payee	Type	Amount
Heritage Enterprises	Management Fees	$ 179,007
		0
		0
		0
Legal Fees (Adjusted to zero)		0
		0
TOTAL (agree to Schedule V, line 19, column 3)		
(If total legal fees exceed $2500 attach copy of invoices.)		$ 179,007

D. Employee Benefits and Payroll Taxes

Description	Amount
Workers' Compensation Insurance	$ 66,819
Unemployment Compensation Insurance	11,676
FICA Taxes	104,313
Employee Health Insurance	125,375
Employee Meals	
Illinois Municipal Retirement Fund (IMRF)*	
Employee Hepatitis Vaccine	0
Employee Benefits -	15,023
Employee Benefits - central office	18,209
TOTAL (agree to Schedule V, line 22, col.8)	$ 341,415

E. Schedule of Non-Cash Compensation Paid to Owners or Employees

Description	Line #	Amount
		$
TOTAL		$

F. Dues, Fees, Subscriptions and Promotions

Description	Amount
IDPH License Fee	$ 0
Advertising: Employee Recruitment	1,978
Health Care Worker Background Check	
(Indicate # of checks performed)	196
Central Office Allocation	2,176
Promotional Advertising	2,768
Public Relations	21,976
Dues and Subscriptions	5,290
License and Fees	573
Less: Public Relations Expense	(21,976)
Non-allowable advertising	(342)
Yellow page advertising	(2,768)
TOTAL (agree to Sch. V, line 20, col. 8)	$ 9,871

G. Schedule of Travel and Seminar**

Description	Amount
Out-of-State Travel	$
In-State Travel	
	826
	0
Seminar Expense	2,328
Non Allowable	(4,695)
Central Office Allocation	3,540
Entertainment Expense	( )
TOTAL (agree to Sch. V, line 24, col. 8)	$ 1,999

* Attach copy of IMRF notifications

**See instructions.

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).
(See instructions.)

	1	2	3	4	5	6	7	8	9	10	11	12	13
	Improvement Type	Month & Year Improvement Was Made	Total Cost	Useful Life	Amount of Expense Amortized Per Year								
					FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007	FY2008
1			$		$	$	$	$	$	$	$	$	$
2													
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		$		$	$	$	$	$	$	$	$	$

Facility Name & ID Number Heritage Manor-El Paso # 0038265 Report Period Beginning: 01/01/2003 Ending: 12/31/2003

XX. GENERAL INFORMATION:

(1) Are nursing employees (RN,LPN,NA) represented by a union? **No**

(2) Are there any dues to nursing home associations included on the cost report? **Yes**
If YES, give association name and amount. **Illinois Healthcare Association**

(3) Did the nursing home make political contributions or payments to a political action organization? **No** If YES, have these costs been properly adjusted out of the cost report? **Yes**

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year? **No** If YES, what is the capacity?

(5) Have you properly capitalized all major repairs and equipment purchases? **Yes**
What was the average life used for new equipment added during this period? **7 Years**

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V. $ **5,000** Line **10**

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports? **yes** If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement? **No**
If YES, give effective date of lease.

(9) Are you presently operating under a sublease agreement? YES **xx** NO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)? YES NO **No** If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period. $ **34,493**
This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee? **No** If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V? **Yes**

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B? **No** For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V. $ **0** Has any meal income been offset against related costs? **Yes** Indicate the amount. $ **15,470**

(16) Travel and Transportation
a. Are there costs included for out-of-state travel? **No**
If YES, attach a complete explanation.
b. Do you have a separate contract with the Department to provide medical transportation for residents? **No** If YES, please indicate the amount of income earned from such a program during this reporting period. $
c. What percent of all travel expense relates to transportation of nurses and patients? **100**
d. Have vehicle usage logs been maintained? **Yes**
e. Are all vehicles stored at the nursing home during the night and all other times when not in use? **Yes**
f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report? **Yes**
g. Does the facility transport residents to and from day training? Indicate the amount of income earned from providing such transportation during this reporting period. $

(17) Has an audit been performed by an independent certified public accounting firm? **Yes**
Firm Name: **Pellman & Dold** The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached? If no, please explain. **Not Complete as of this date**

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V? **yes**

(19) If total legal fees are in excess of $2500, have legal invoices and a summary of services performed been attached to this cost report? **Yes**
Attach invoices and a summary of services for all architect and appraisal fees.

Account Number			Description	G/L Balance	Cost Rpt Grouping	Sch 5 pg 3/4 Line #	Sch 5 pg 3/4 Col #	Sch 6 pg 5 Line #	Adjustment Amount	
1009			PETTY CASH	5,776						
1010			CASH IN BANK							
1040			CASH IN BANK-PAYROLL							
1100			ACCOUNTS RECEIVABLE	234,209						
1110			MEDICARE RECEIVABLES							
1125			IPA INCOME RECEIVABLE							
1130			MEDICARE COST REPORT							
1135			ACCOUNTS RECEIVABLE-IC							
1140			UNAPPLIED CASH RECEIPTS							
1145			A/R SUSPENSE-REFUNDS							
1190			ACCRUED INTEREST REC							
1200			PREPAID INSURANCE	18,998						
1220			OTHER PREPAID EXPENSES							
1300			FOOD INVENTORY							
1310			SUPPLIES INVENTORY							
1409			LAND	100,000						
1450			FURNITURE & EQUIPMENT	455,655						
1460			ACCUM DEPR-FURN & EQUIP	-401,853						
1475			BUILDING & IMPROVEMENTS	1,831,800						
1490			ACCUM DEPR-BUILDING	-645,573						
1530			RESIDENT FUNDS	9,309						
1550			LOAN FEES	0						
1560			REAL ESTATE TAX ESCROW							
1575			REIMBURSABLE PURCHASES							
1850			INTRACOMPANY	1,020,413						
2010			ACCOUNTS PAYABLE	-19,481						
2095			BONUSES PAYABLE							
2100			ACCRUED PAYROLL	-47,761						
2110			ACCRUED VACATION PAY	-77,153						
2120			UC TAXES PAYABLE							
2125			FICA TAX PAYABLE	-2,179	-2,179					
2130			FIT PAYABLE							
2140			STATE W/H PAYABLE		0					
2145			EARNED INCOME CREDIT							
2150			UC FED CREDIT REDUCTION							
2230			PAYROLL SAVINGS							
2235			IRA W/HOLDINGS							
2240			UNITED WAY							
2245			GROUP INSURANCE PAYABLE							
2246			GROUP INSURANCE PAYABLE-CAFETERIA							
2260			WAGE GARNISHMENTS							
2280			MISC PAYROLL DEDUCTIONS							
2300			ACCRUED INTEREST PAYABLE	-1,681						
2310			SALES TAX PAYABLE							
2320			IPA PAYMENTS PAYABLE	0						
2350			REAL ESTATE TAX PAYABLE	-76,243						
2385			ACTIVITY FUND	0						
2390			SECURITY DEPOSITS							
2391			VOLUNTEER FUND							
2393			HEART FUND/BAZAAR							
2395			DEFERRED INC EMP & MEM							
2400			CURRENT PORTION LT DEBT							
2460			INCOME TAXES PAYABLE							
2512			DUE TO RESIDENTS	0						
2600			MORTGAGE PAYABLE	-597,470						
2650			EQUIPMENT LOAN PAYABLE							
2695			CURRENT PORTION LT DEBT							
2696			DEFERRED INCOME TAXES							
2710			COMMON STOCK							
2720			RETAINED EARNINGS	-1,717,149						
2970			PROFIT/LOSS FOR PERIOD	-89,617						
3007.1			PATIENT DAYS-PRIVATE	10,241						
3007.2			PATIENT DAYS-IPA	10,096						
3007.3			PATIENT DAYS-MEDICARE	1,495						
3007.4			PATIENT DAYS-CONVERSION							
3007.5			PATIENT DAYS-LICENSED							
3007.6			PATIENT DAYS-TOTAL							
3010		1	BASIC CHARGE-PRIVATE & VA	-1,284,241		0	0	0	0	
3015		1	PRIVATE ASSESSMENT TAX INCOME			0	0	0	0	
3020		1	BASIC CHARGE-IPA	-884,172		0	0	0	0	
3030		1	BASIC CHARGE-MEDICARE	-391,915		0	0	0	0	
3035		4	DAY CARE/HOME CARE			0	0	0	0	
3040		1	LIGHT NURSING CARE	-81,328		0	0	0	0	
3050		1	MEDIUM NURSING CARE			0	0	0	0	
3060		1	HEAVY NURSING CARE			0	0	0	0	
3061		1	SKILLED NURSING CARE							
3080		1	NURSING SUPPLIES-PRIVATE	-118,577		0	0	0	0	
3081		1	NURSING SUPPLIES-IPA			0	0	0	0	
3082		1	NURSING SUPPLIES MED PT A			0	0	0	0	
3083		1	NURSING SUPPLIES MED PT B							
3100		17	DRUGS	-280,778		0	0	0	0	
3101		17	DRUGS-OTHER							
3110		6	PT-PRIVATE	-245,310		0	0	0	0	
3111		6	PT-IPA			0	0	0	0	
3112		6	PT-MEDICARE PART A			0	0	0	0	
3113		6	PT-MEDICARE PART B			0	0	0	0	
3130		1	PUBLIC AID ASSESSMENT INC							
3140		19	LABORATORY INCOME			0	0	0	0	
3150		6	SPEECH/OT-PRIVATE			0	0	0	0	
3151		6	SPEECH/OT-IPA			0	0	0	0	
3152		6	SPEECH/OT-MED PART A			0	0	0	0	
3153		6	SPEECH/OT MED PART B							
3410		2	IPA DISCOUNTS	423,207		0	0	0	0	
3411		2	MEDICAID PART B DISCOUNT			0	0	0	0	
3420		2	MEDICARE DISCOUNTS			0	0	0	0	
3440		36	ASSESSMENT TAX EXPENSE			42	3	0	0	
3520		16	RENT INCOME	0		6	0	6	0	
3530		13	BEAUTY SHOP	-9,317		0	0	0	0	
3560		12	ACTIVITY FUND INCOME	0		0	0	0	0	
3570		12	VENDING INCOME/EXPENSE	-231		0	0	0	0	
3580		12	MANAGEMENT FEES			0	0	0	0	
3590		1	EQUIPMENT RENTAL	-8,654		0	0	0	0	
3595		21	RESIDENT TRANSPORTATION	0		0	0	0	0	
3600		21	MISC INCOME	0		0	0	0	0	
4110			GENERAL & ADMINIST WAGES	80,896	84,876	21	1	17	0	
4111			ADMINISTRATOR WAGES	48,579	48,579	17	1	0	0	
4115			VACATION & SICK - G&A	3,980		21	1	0	0	
4120	4475		EMPLOYEE BENEFITS	12,363	323,206	22	3	0	0	
4125			EMPLOYEE HEPETITIS VACCIN	0		22	3	0	0	
4130			EMPLOYEE SCHOLORSHIP WA(	1,682		21	1	0	0	
4135			EMPLOYEE SCHOLORSHIP COS	978		23	3	0	0	
4220			DIRECTORS FEES			18	3	0	0	
4250	4255		OFFICE SUPPLIES	8,147	8,147	21	2	0	0	
4260			TELEPHONE	12,992	12,992	21	3	0	0	
4275			TRAINING & EMPLOYEE DEVL	1,506	1,506	23	3	16	0	
4280			GENERAL TRAVEL	826	3,154	24	3	16	0	
4281			MEAL EXPENSE FOR TRAVEL	0		24	3	19	0	
4285			EDUCATION & SEMINAR	2,328		24	3	19	-4,695 ***	
4290			HELP WANTED ADVERTISING	1,978	67,274	20	3	0	0	-34,493
4291			PROMOTIONAL ADVERTISING	2,768		20	3	25	-2,768	
4292			PUBLIC RELATIONS	21,976		20	3	25	-21,976	
4300			LICENSES & FEES	35,066		20	3	17	0	
4310			DUES & SUBSCRIPTIONS	5,290		20	3	17	-342	
4320			CONTRIBUTIONS	1,082		27	3	20	-1,082	
4350			PROFESSIONAL FEES	0	179,007	19	3	22	0	
4355			MEDICAL DIRECTOR	7,180	7,180	9	3	0	0	
4360			UTILIZATION REVIEW			10	3	0	0	
4361			OTHER PHYSICIAN FEES			39	3	0	0	
4362			MEDICAL RECORDS CONSULT	2,160		10	3	0	0	
4363			PHARMACIST FEES	2,646		10	3	0	0	
4364			SOC SERV/ACT CONSULT	788	788	12	3	0	0	
4370			TV RENTAL	3,912		35	3	5	-2,230	
4380			INCOME TAXES		7,082	27	3	26	0	
4383			BACKGROUND CHECKS	196		20	3	26	0	
4400			PAYROLL TAXES	110,974		22	3	0	0	
4401			PAYROLL TAXES ADMINIST	5,015		22	3	0	0	
4410			GROUP INSURANCE	125,375		22	3	0	0	
4420			LIABILITY INSURANCE	31,446	31,446	26	3	0	0	
4425			INSURANCE-OWNERS			22	3	21	0	
4430			WORKMENS COMP INSURANCI	66,819		22	3	0	0	
4450			CENTRAL OFFICE FEES	179,007		19	3	34	-179,007	
4460			BAD DEBTS	6,000		27	3	24	-6,000	
4470			LOST ITEMS-RESIDENTS	0		27	3	0		
4490			MISCELLANEOUS	0		27	3	0	0	
4510			REAL ESTATE TAXES	77,039	77,039	33	3	0	0	
4600			LEASED EQUIPMENT	3,901	7,813	35	3	16	0	
5110			MAINTENANCE SALARIES	19,406	20,521	6	1	0	0	
5120			MAINTENANCE SICK & VAC	1,115		6	1	0	0	
5130			ELECTRIC	25,767	54,434	5	3	0	0	
5131			NATURAL GAS	13,085		5	3	0	0	
5132			HEATING & DEISEL OIL			5	3	0	0	
5133			WATER & SEWER	15,582		5	3	0	0	
5134			TRASH COLLECTION	5,616	24,364	6	3	0	0	
5140			PROPERTY PLANT REPLACEM!	17,764	33,850	6	2	0	0	
5160			GENERAL REPAIR & MAINT	16,086		6	2	0	0	
5165			MAINTENANCE CONTRACTS	18,748		6	3	0	0	
5210			DIETARY WAGES	143,178	151,403	1	1	0	0	
5220			DIETARY SICK & VAC	8,225		1	1	0	0	
5240			SALES TAX			2	3	13	0	
5248			FOOD PURCHASES	98,617	83,147	2	2	0	0	
5250			SUPPLIES-DISHWASHING	1,496	13,362	1	2	0	0	
5260			DIETARY REPLACEMENT	3,530		1	2	0	0	
5270			KITCHEN SUPPLIES-PAPER	8,336		1	2	0	0	
5295			MEAL CREDIT	-15,470		2	2	0	0	
5310			LAUNDRY WAGES	36,627	38,844	4	1	0	0	
5340			LAUNDRY SICK & VAC	2,217		4	1	0	0	
5370			LAUNDRY REPLACEMENT	5,566	8,243	4	2	0	0	
5380			LAUNDRY REIMBURSEMENT			4	3	0	0	
5390			LAUNDRY SUPPLIES	2,677		4	2	0	0	
5410			HOUSEKEEPING WAGES	58,492	62,402	3	1	0	0	
5440			HOUSEKEEPING SICK & VAC	3,910		3	1	0	0	
5480			HOUSEKEEPING SUPPLIES	-15,465	-7,956	3	2	0	0	
5490			HOUSEKEEPING SUPPLIES-PPR	7,509		3	2	0	0	
6010			RN WAGES-MEDICARE		867,314	10	1	0	0	
6020			RN WAGES-NON MEDICARE	141,343		10	1	0	0	
6030			DON WAGES	46,272		10	1	0	0	
6035			ADON	0		10	1	0	0	
6040			RN SICK & VACATION	12,407		10	1	0	0	
6110			LPN WAGES-MEDICARE			10	1	0	0	
6120			LPN WAGES-NON MEDICARE	127,936		10	1	0	0	
6130			LPN WAGES OTHER			10	1	0	0	
6140			LPN SICK & VACATION	17,148		10	1	0	0	
6210			AIDE WAGES-MEDICARE			10	1	0	0	
6220			AIDE WAGES-NON MEDICARE	479,995		10	1	0	0	
6230			WARD CLERKS			10	1	0	0	
6240			AIDE VACATION & SICK	42,454		10	1	0	0	
6245			CONTRACT NURSES-RN	0		10	3	0	0	
6246			CONTRACT NURSES-LPN	0		10	3	0	0	
6247			CONTRACT NURSES-AIDES	0		10	3	0	0	
6250			NURSE AIDE TRAINING WAGES	6,843	6,843	13	1	0	0	
6255			NURSE AID TRAINING EXP	550	550	13	2	0	0	
6260			NURSE AIDE TRAINING REIMB	-5,738		0	0	0	0	
6270			REHAB WAGES	0		10	1	0	0	
6275			REHAB SICK & VAC	-241		10	1	0	0	
6280			NURSING DEPT EDUCATION			23	3	0	0	
6290			NURSING SUPPLIES	50,466	54,780	10	2	0	0	
6295			NURSING SUPPLIES	612		10	2	0	0	
6390			REPLACEMENT-NURSING	3,702		10	2	0	0	
6490			NURSING OTHER	3,681	8,487	10	3	0	0	
7280			DRUG PURCHASES	45,441	174,157	39	2	0	70,467 ***	
7281			DRUG PURCHASES-OTHER	128,394		39	2			
7380			LABORATORY SERVICES	9,672	138,976	39	3	0	0	
7410			HOME HEALTH SALARY			39	1	0	0	
7440			HOME HEALTH SICK & VAC			39	1	0	0	
7450			HOME HEALTH EXPENSES			39	3	0	0	
7510			ACTIVITES WAGES	57,456	60,668	11	1	0	0	
7540			ACTIVITIES SICK & VAC	3,212		11	1	0	0	
7590			ACTIVITIES SUPPLIES	3,765	3,765	11	2	0	0	
7595			ACTIVITIES FEES	0	0	11	3	0	0	
7610			PT WAGES			39	1	0	0	
7611			PT SICK & VACATION			39	1	0	0	
7620			PT FEES	71,484		39	3	0	-11,468 ***	
7660			PT SUPPLIES	322		39	2	0	0	
7710			SOCIAL SERVICE WAGES	21,033	22,122	12	1	0	0	
7720			SOCIAL SERVICE SICK & VAC	1,089		12	1	0	0	
7730			SOCIAL SERVICE EXPENSES	0	0	12	2	0	0	
7740			OT FEE	55,440		39	3	0	-8,468 ***	
7750			SOCIAL THERAPIST FEE	0	0	12	3	0	0	
7770			SPEECH THERAPY FEE	2,380		39	3	0	1,971 ***	
7800			BEAUTICIAN WAGES	0	0	40	1	0	0	
7810			BEAUTICIAN SICK & VAC	0		40	1	0	0	
7820			BEAUTICIAN FEES	8,088	8,088	40	3	0	0	
7890			BEAUTY SHOP SUPPLIES	0	0	40	2	0	0	
7910			VOLUNTEER COORDINATOR	0		21	1	0	0	
7940			VOL COORD SICK & VAC	0		21	1	0	0	
7960			VOL COORD SUPPLIES	0		21	2	0	0	
8100			RENT		0	34	3	0	0	
8120			INTEREST EXPENSE	29,686	34,155	32	3	14	0	
8130			DEPRECIATION	74,829	74,829	30	3	9	5,525	
8150			LOAN FEE AMORTIZATION	4,469		32	3	0	0	60,773
9510			INTEREST INCOME	0		32	0	10	0	
9520			MISC NON-OPERATING INCOM	0		0	0	0	0	
9700			INCOME TAXES	0		0	0	0	0	
				2,791,699	2,797,437					
					5,738					
GRAND TOTALS				-89,617					-160,073	
				(NET INCOME)						
				0						

1,009	1,009 PETTY CA	5,776
1,100	1,100 ACCTS RE	234,209
1,101	1,101 ALLOW. FOR UNCOLLECTIBLES	
1,110	1,110 ACCTS RECEIV-M/C	
1,125	1,125 ACCTS RECEIV-IPA	
1,135	1,135 ACCTS RECEIV-IC	
1,140	1,140 UNAPPLIED CASH RECEIPTS	
1,145	1,145 A/R SUSPENSE-REFUNDS	
1,200	1,200 PREPAID I	18,998
1,220	1,220 OTHER PREPAID EXPENSES	
1,300	1,300 DIETARY INVENTORY	
1,310	1,310 SUPPLIES INVENTORY	
1,320	1,320 LINEN INVENTORY	
1,409	1,409 LAND	100,000
1,450	1,450 FURNITUB	455,655
1,460		-401,853
1,475	1,475 CODE ALE	1,831,800
1,490	1,490 ACCUM D(	-645,573
1,530	1,530 RESIDENT	9,309
1,550	1,550 LOAN FEE	0
1,551	1,551 LOAN FEES ADDED	
1,850	1,850 INTERCOM	1,020,413
2,010	2,010 ACCOUNT	-19,481
2,100	2,095 BONUSES PAYABLE	
2,100	2,100 ACCRUED	-47,761
2,100	2,100 PR CLEARING-BENEFITS	
2,100	2,100 PR CLEARING-LABOR	
2,110	2,110 ACCRUED	-77,153
2,120	2,120 U.C. TAXES PAYABLE	
2,125	2,125 FICA TAXI	-2,179
2,130	2,130 FEDERAL W/H TAX PAYABLE	
2,140	2,140 STATE W/H TAX PAYABLE	
2,152	2,152 WORKERS COMP ACCRUAL	
2,225	2,225 EMPLOYEEE INSURANCE REFUND	
2,230	2,230 PAYROLL SAVINGS	
2,235	2,240 UNITED FUND	
2,240	2,246 GROUP INSURANCE - CAFETERIA	
2,246	2,250 401K W/H	
2,250		
2,260	2,260 WAGE GARNISHMENT	
2,300	2,300 ACCRUED	-1,681
2,320	2,320 IPA PAYM	0
2,350	2,350 REAL EST.	-76,243
2,385		
2,400	2,400 CURRENT PORTION OF LT DEBT	
2,512	2,512 DUE TO RI	0
2,600	2,600 LASALLE	-597,470
2,600		
2,625	2,625 LASALLE CONSTR. LOAN #2	
2,625		
2,695	2,695 CURRENT PORTION OF LT DEBT	
2,720	2,720 RETAINED	-1,717,149
	net income	-89,617
	balance	0

3,007	3,007 PATIENT I	10,241
3,007	3,007 PATIENT I	10,096
3,007	3,007 PATIENT I	1,495
3,007		
3,007		
3,007		
3,007		
3,010	3,010 BASIC CH.	(1,284,241)
3,020	3,020 BASIC CH.	(884,172)
3,030	3,030 BASIC CH.	(391,915)
3,040	3,040 LIGHT NU	(2,475)
3,050	3,050 MEDIUM N	(18,872)
3,060	3,060 HEAVY NU	(21,671)
3,061	3,061 SKILLED N	(38,310)
3,080	3,080 NURSING	(40,350)
3,081	3,081 NURSING	(57,914)
3,082	3,082 NURSING	(17,595)
3,083	3,083 NURSING	(2,718)
3,100	3,100 DRUGS-MI	(70,199)
3,101	3,101 DRUGS-OT	(210,579)
3,110	3,110 PHYSICAL	(14,040)
3,111		
3,112	3,112 PHYSICAL	(72,960)
3,113	3,113 PHYSICAL	(25,323)
3,140	3,140 LABORAT	(5,342)
3,150	3,150 ST/OT THE	(15,760)
3,151	3,151 ST/OT THE	(200)
3,152	3,152 ST/OT THE	(65,440)
3,153	3,153 ST/OT THE	(14,000)
3,160	3,160 X-RAY SEI	(32,245)
3,410	3,410 IPA/OTHEI	144,925
3,411	3,411 MEDICARI	12,366
3,420	3,420 MEDICARI	263,994
3,500		
3,520		
3,530	3,530 BEAUTY S	(9,317)
3,560		
3,570	3,570 VENDING	(231)
3,590	3,590 EQUIPMEN	(8,654)
3,595		
3,600		
4,110	4,110 G&A WAG	80,896
4,111	4,111 ADMINIST	48,579
4,115	4,115 G&A PTO /	3,980
4,120	4,120 EMPLOYE	12,065
4,125		
4,130	4,130 EMPLOYE	1,682
4,135	4,135 EMPLOYE	978
4,250	4,250 OFFICE SU	3,776
4,255	4,255 POSTAGE	3,237
4,260	4,260 TELEPHON	12,992
4,275	4,275 TRAINING	1,506
4,276	4,276 INJURY PI	(364)
4,280	4,280 GENERAL	826
4,281		
4,285	4,285 EDUCATIC	2,328
4,289		
4,290	4,290 HELP WAN	1,978
4,291	4,291 PROMOTIC	2,768
4,292	4,292 PUBLIC RI	21,976
4,300	4,300 LICENSE &	35,066
4,310	4,310 DUES & SU	5,290
4,320	4,320 CONTRIBU	1,082
4,350		
4,355	4,355 MEDICAL	7,180
4,362	4,362 MEDICAL	2,160
4,363	4,363 PHARMAC	2,646
4,364	4,364 SOCIAL SE	788
4,370	4,370 TV RENTA	3,912
4,383	4,383 BACKGRO	196
4,390		
4,400	4,400 PAYROLL	110,974
4,401	4,401 PAYROLL	5,015
4,410	4,410 GROUP IN	125,375
4,420	4,420 LIABILITY	31,446
4,430	4,430 WORKMA	62,702
4,435	4,435 W/C-FIRST	4,222
4,436	4,436 DRUG TES	259
4,450	4,450 CENTRAL	179,007
4,460	4,460 BAD DEBT	6,000
4,461	4,461 BAD DEBT	1,922
4,470		
4,475	4,475 UNIFORM	298
4,486	4,486 SERVICE C	3,961
4,490	4,490 MISC EXPI	183
4,496	4,496 MISC. M.I.	1,134
4,510	4,510 REAL EST.	77,039
4,600	4,600 LEASED E	3,901
5,110	5,110 MAINTEN.	19,406
5,120	5,120 MAINTEN.	1,115
5,130	5,130 ELECTRIC	25,767
5,131	5,131 NATURAL	13,085
5,133	5,133 WATER &	15,582
5,134	5,134 TRASH CC	5,616
5,140	5,140 PROP/PLA	17,764
5,160	5,160 GENERAL	16,086
5,165	5,165 MAINTEN.	14,787
5,210	5,210 DIETARY	143,178
5,220	5,220 DIETARY I	8,225
5,248	5,248 FOOD PUR	98,434
5,250	5,250 SUPPLIES	1,496
5,260	5,260 REPLACEM	3,530
5,270	5,270 KITCHEN	8,336
5,295	5,295 MEAL INC	(15,470)
5,310	5,310 LAUNDRY	36,627
5,340	5,340 LAUNDRY	2,217
5,370	5,370 REPLACEM	5,566
5,380	5,380 OUTSIDE I	(1,304)
5,390	5,390 SUPPLIES	3,981
5,410	5,410 HOUSEKE	58,492
5,440	5,440 HOUSEKE	3,910
5,480	5,480 SUPPLIES-	(15,465)
5,490	5,490 SUPPLIES-	7,509
6,020	6,020 RN WAGE	141,343
6,030	6,030 DON WAG	46,272
6,035		
6,040	6,040 RN PTO &	12,407
6,120	6,120 LPN WAGI	127,936
6,140	6,140 LPN PTO &	17,148
6,220	6,220 AIDES WA	479,995
6,240	6,240 AIDES PTC	42,454
6,245		
6,246		
6,247		
6,250	6,250 NURSE AII	6,843
6,255	6,255 NURSE AII	550
6,260	6,260 NURSE AII	(5,738)
6,270		
6,275	6,275 REHAB PT	(241)
6,290	6,290 NURSING	50,466
6,295	6,295 NURSING	612
6,390	6,390 REPLACEM	3,702
6,490	6,490 OTHER	3,681
7,280	7,280 DRUG PUI	45,441
7,281	7,281 DRUG PUI	128,394
7,380	7,380 LABORAT	3,922
7,391	7,390 X-RAY SEI	272
7,393	7,393 OTHER A S	5,478
7,510	7,510 ACTIVITIE	57,456
7,540	7,540 ACTIVITIE	3,212
7,590	7,590 ACTIVITIE	3,765
7,620	7,620 PHYSICAL	71,484
7,660	7,660 P.T. SUPPL	322
7,710	7,710 SOCIAL SE	21,033
7,720	7,720 SOCIAL SE	1,089
7,730		
7,740	7,740 OCCUPAT	55,440
7,750		
7,770	7,770 SPEECH TI	2,380
7,820	7,820 BEAUTICI	8,088
7,890		
7,960		
8,120	8,120 INTEREST	20,872
8,125	8,125 ALLOCAT	8,814
8,130	8,130 DEPRECIA	74,829
8,150	8,150 LOAN FEE	4,469
9,510		
9,520		
9,530		
	7,595 ACTIVITIE	0
	7,910 VOLUNTEER COORD-SALARY	
	7,940 VOLUNTEER COORD-VAC/SICK	
	7,960 VOLUNTEER COORD EXP	
	7,800 BEAUTICI	0
	7,820 BEAUTICI	0
		(89,617)

FACILITY NAME:
FACILITY ID: 0

FACILITY UNITS: 89

BALANCE SHEET TOTAL 0
173,113

	G/L	RECAP CENSUS
PP	10,241	10,241
IPA	10,096	10,067
medicare	1,495	1,495
		21,803

IPA BEDHOLDS	29
PP BEDHOLDS	0
PP CONVERS	0